



**CERTAIN PART-YEAR RESIDENTS  
MUST ENCLOSE SCHEDULE HC**

**FOR PRIVACY ACT NOTICE,  
SEE INSTRUCTIONS.**

# Mass. Nonresident/Part-Year Resident Tax Return 20

Robbie Robinson 400083000  
Missy Robinson 400083100  
PO Box 7 Boston MA 021230007  
7 Spruce ST Atkinson NH

Select **only one**: ☒ Nonresident ☐ Part-year resident ☐ Filing as both a nonresident and part-year resident (see instr.) ☐ Nonresident composite return (see instr.)  
Fill in if name/address has changed since 2007. If taxpayer(s) is deceased, fill in appropriate oval(s) (see instructions): ☐ Primary ☐ Spouse  
Fill in if veteran of U.S. armed forces who served in Operation Enduring Freedom, Iraqi Freedom or Noble Eagle (see instructions): ☐ You ☐ Spouse  
State Election Campaign Fund (this contribution will not change your tax or reduce your refund) \$1 You \$1 Spouse, if filing jointly Total \$  
☐ Fill in if noncustodial parent ☐ Fill in if filing Schedule TDS (see instructions) Under age 18 (see instructions): ☒ You ☐ Spouse

**1 Filing status: (select one only)** Single ☒ Married filing joint return ☐ Married filing separate return. (If married separately, see "Separate" in the copy sent. Space above.)  
Head of household (see instructions)

## 2 Part-Year residents only:

Dates as Massachusetts resident: From To

Total days as Massachusetts resident + 365 = 2

**3 Total Income** from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; or 1040NR-EZ, line 7. If married filing separately, see instructions. **Whole-dollar method only. Do not use cents.** 24,000.00

## 4 Exemptions:

a. Personal exemptions. If single or married filing separately, enter \$4,400. If head of household, enter \$6,600. If married filing jointly, enter \$8,800 4a 8,800.00

b. Number of dependents. (Do not include yourself or your spouse.) Enter number ☐ x \$1,000... 4b .00  
You must enclose Schedule DI.

c. Age 65 or over before 2009: You ☒ Spouse. Enter number ☐ x \$700... 4c 700.00

d. Blindness: You ☐ Spouse. Enter number ☐ x \$2,200... 4d .00

e. 1. Medical/Dental ☐ .00 2. Adoption ☐ .00 1 + 2 = 4e .00  
From U.S. Schedule A, line 4 See instructions

f. **TOTAL EXEMPTIONS.** Add lines 4a through 4e. Enter here and on line 22a 9,500.00

## INCOME

**Nonresidents** report in lines 5 through 11 Massachusetts source income only. Use line 13 if appropriate. **Part-year residents** report in lines 5 through 11 income earned and/or received while a resident. Do not use lines 13 or 14. If filing both as a nonresident and part-year resident, be sure to complete and enclose Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further.

**5 Wages, salaries, tips and other employee compensation** (from all Forms W-2) 22,000.00

**6 Taxable pensions and annuities** (see instructions) .00

**SIGN HERE.** Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Robbie Robinson 4 15 9 Wel Cheatem 012346543  
Missy Robinson 4 15 9 661 777 8889 010 203000  
We Cheatem 4 15 9



MASSACHUSETTS TAX FORM

400083000

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7	a. $\text{Massachusetts bank interest}$ <b>.00</b> - b. $\text{Exemption amount}$ <b>.00</b> ..... a - b = 7 <b>.00</b>	
Exemption: if married filing jointly, subtract \$200 from line 7a; otherwise subtract \$100 and enter result (not less than "0").		
8	Business/profession or farm income/loss ( <b>enclose</b> Massachusetts Schedule C or U.S. Schedule C-EZ or U.S. Schedule F) ..... 8	<b>.00</b>
9	If you are reporting rental, royalty, REMIC, partnership, S corporation, trust income/loss, see instructions ..... 9	<b>.00</b>
10	a. Unemployment compensation ..... 10a	<b>.00</b>
	b. Massachusetts state lottery winnings ..... 10b	<b>.00</b>
11	Other income (alimony, taxable IRA/Keogh distribution, winnings, fees) from Schedule X, line 5 ( <b>enclose</b> Schedule X; not less than "0") ..... 11	<b>.00</b>
12	<b>TOTAL 5.3% INCOME.</b> Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) 12	<b>22,000.00</b>
13	<b>NONRESIDENT APPORTIONMENT WORKSHEET.</b> You <b>cannot</b> apportion Massachusetts wages as shown on Form W-2. Do <b>not</b> use this worksheet if you know the exact amount of your Massachusetts source income. Use <b>only</b> when income from employment/business is earned both inside and outside Massachusetts <b>and</b> the exact Massachusetts amount is not known. Basis: working days miles sales other: _____	
	a. Working days (or other basis) outside Massachusetts ..... 13a	<b>.00</b>
	b. Working days (or other basis) inside Massachusetts ..... 13b	<b>.00</b>
	c. Total working days. Add line 13a and line 13b. .... 13c	<b>.00</b>
	d. Nonworking days (holidays, weekends, etc.) ..... 13d	<b>.00</b>
	e. Massachusetts ratio. Divide line 13b by line 13c ..... 13e	
	f. Total income being apportioned (you <b>cannot</b> apportion Mass. wages as shown on Form W-2) ... 13f	<b>.00</b>
	g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate lines on pages 1 and 2. .... 13g	<b>.00</b>
14	<b>NONRESIDENT DEDUCTION &amp; EXEMPTION RATIO.</b> Nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17; certain Schedule Y deductions (see instructions); the exemptions in line 22a; and the EIC in line 45.	
	a. Total 5.3% income (from line 12). <b>Not less than "0"</b> ..... 14a	<b>22,000.00</b>
	b. Interest income (smaller of line 7a or line 7b) ..... 14b	<b>.00</b>
	c. Total capital gain income, if any (total of Schedule B, Part 1, line 7; Schedule B, Part 2, line 13; Schedule D, line 12. <b>Not less than "0."</b> ) ..... 14c	<b>.00</b>
	d. Total income this return. Add lines 14a, b and c ..... 14d	<b>22,000.00</b>
	e. Non-Massachusetts source income. <b>Not less than "0."</b> See instructions. .... 14e	<b>2,000.00</b>
	f. Total income. Add line 14d and line 14e. See instructions ..... 14f	<b>24,000.00</b>
	g. Deduction and exemption ratio. Divide line 14d by line 14f ..... 14g	<b>0.9167</b>
<b>DEDUCTIONS.</b> Amounts entered in line(s) 15a and/or 15b must be related to Massachusetts income reported on this return.		
15	a. Amount you paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. <b>Not more than \$2,000.</b> (Medicare premiums deducted from your Soc. Sec. or retirement payments are <b>not</b> deductible.) ..... 15a	<b>133.00</b>
	b. Amount your spouse paid to Social Security, Medicare, Railroad, U.S. or Mass. retirement. <b>Not more than \$2,000.</b> (Medicare premiums deducted from your Soc. Sec. or retirement payments are <b>not</b> deductible.) ..... 15b	<b>67.00</b>



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FIRST NAME

M

LAST NAME

Robinson

FEDERAL IDENTIFICATION NUMBER

400083000

16	Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions).....	16	,	.00
17	Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of December 31, 2008, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 16).			
	Not more than two: a. $\times \$3,600 =$ _____			.00
	Nonresidents multiply result by line 14g; part-year residents multiply result by line 2.			
18	Rental deduction. Total rental deduction cannot exceed \$3,000 (\$1,500 if married filing separately). See instructions.			
	Total Massachusetts rent paid in 2008: a. $\div 2 =$ _____	18	,	.00
	Nonresidents, during 2008 did you have a family home or any other dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future? <input checked="" type="checkbox"/> Yes No. If Yes, you do <b>not</b> qualify for this deduction.			
19	Other deductions from Schedule Y, line 16 (enclose Schedule Y) .....	19	,	.00
20	TOTAL DEDUCTIONS. Add lines 15 through 19. ....	20	,	200.00
21	5.3% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. <b>Not less than "0"</b> .....	21	,	21,800.00
22	Exemption amount (from line 4f). a. $9,500.00$			
	Nonresidents multiply result by line 14g; part-year residents multiply result by line 2.			
22	.....	22	,	8,709.00
23	5.3% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. <b>Not less than "0."</b> .....	23	,	13,091.00
	If line 21 is less than line 22, see instructions .....			
24	INTEREST AND DIVIDEND INCOME from Schedule B, line 38. <b>Not less than "0."</b> (enclose Schedule B) .....	24	,	.00
25	TOTAL TAXABLE 5.3% INCOME. Add lines 23 and 24. ....	25	,	13,091.00
26	TAX ON 5.3% INCOME (from tax table). If line 25 is more than \$24,000, multiply by .053. <b>Note:</b> If choosing the optional 5.85% tax rate, multiply line 25 and the amount in Schedule D, line 20 by .0585. See instructions; fill in oval. <input checked="" type="checkbox"/> .....	26	,	766.00
27	12% INCOME from Schedule B, line 39. <b>Not less than "0"</b> (enclose Schedule B).			
	a. $.00 \times .12 =$ .....	27	,	.00
28	TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 21). <b>Not less than "0."</b> Enclose Schedule D. If filing Sched. D-IS, Installment Sales, fill in oval and enclose Schedule D-IS <input type="checkbox"/> .....	28	,	.00
	If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval (see instructions) <input type="checkbox"/>			
29	Credit recapture amount (enclose Schedule H-2; see instructions). BC EOA LIH HR .....	29	,	.00
30	If you qualify for <b>No Tax Status</b> , fill in oval and enter "0" on line 31. Complete Schedule NTS-L-NR/PY <input type="checkbox"/>			
31	TOTAL INCOME TAX. Add lines 26 through 29 .....	31	,	766.00
<b>CREDITS</b>				
32	Limited Income Credit. Complete and enclose Schedule NTS-L-NR/PY .....	32	,	206.00
33	Credits from Schedule Z, line 10 (enclose Schedule Z) .....	33	,	.00
34	Credits from Schedule Z, line 13 (part-year residents only; enclose Schedule Z) .....	34	,	.00
35	Total credits. Add lines 32 through 34 .....	35	,	206.00
36	INCOME TAX AFTER CREDITS. Subtract line 35 from line 31. <b>Not less than "0"</b> .....	36	,	560.00



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<b>37</b>	Voluntary contributions:		
a.	Endangered Wildlife Conservation	▶ 37a	.00
b.	Organ Transplant Fund	▶ 37b	.00
c.	Massachusetts AIDS Fund	▶ 37c	.00
d.	Massachusetts United States Olympic Fund	▶ 37d	.00
e.	Massachusetts Military Family Relief Fund	▶ 37e	.00
	Total. Add lines 37a through 37e.	37	.00
<b>38</b>	Use tax due on out-of-state purchases (see instructions). If no use tax due enter "0"	▶ 38	.00
<b>39</b>	Health Care penalty for certain part-year residents (from worksheet in instructions). Be sure to <b>enclose</b> Schedule HC:		
a. You ▶	.00	b. Spouse ▶	.00
		a + b = 39	.00
<b>40</b>	<b>INCOME TAX AFTER CREDITS, CONTRIBUTIONS, USE TAX and HC PENALTY.</b> Add lines 36–39	40	560.00
<b>41</b>	Massachusetts income tax withheld ( <b>enclose</b> all Massachusetts Forms W-2, W-2G, 2-G, 1099-G, 1099-MISC, 1099-R and PWH-WA)	▶ 41	1,000.00
<b>42</b>	2007 overpayment applied to your 2008 estimated tax (from 2007 Form 1, line 44 or Form 1-NR/PY, line 49; do not enter 2007 refund)	▶ 42	.00
<b>43</b>	2008 Massachusetts estimated tax payments ( <b>do not include</b> amount in line 42)	▶ 43	.00
<b>44</b>	Payments made with extension	▶ 44	.00
<b>45</b>	Earned Income Credit: a. Number of qualifying children ▶		
	Amount from U.S. return ▶ .00 × .15 =	(Nonresidents, multiply this amount by line 14g; part-year residents multiply this amount by line 2) ▶ 45	.00
<b>46</b>	Senior Circuit Breaker Credit (part-year residents only; <b>enclose</b> Schedule CB)	▶ 46	.00
<b>47</b>	Refundable film credit (see instructions)	▶ 47	.00
<b>48</b>	<b>TOTAL.</b> Add lines 41 through 47	48	1,000.00
<b>49</b>	<b>OVERPAYMENT.</b> If line 40 is <b>smaller</b> than line 48, subtract line 40 from line 48. If line 40 is <b>larger</b> than line 48, go to line 52. If line 40 and line 48 are equal, enter "0" in line 51	▶ 49	440.00
<b>50</b>	Amount of overpayment you want <b>APPLIED to your 2009 ESTIMATED TAX</b>	▶ 50	40.00
<b>51</b>	<b>THIS IS YOUR REFUND.</b> Subtract line 50 from line 49.		
	Mail to: <b>Massachusetts DOR, PO Box 7000, Boston, MA 02204</b>	▶ 51	400.00
	<b>Direct Deposit of Refund.</b> See instructions. Type of account (you must select one): ▶	Checking <input checked="" type="checkbox"/> Savings	
	▶ 010123456 ▶ 8906077663		
	Routing number (first two digits must be 01–12 or 21–32) Account number		
<b>52</b>	<b>TAX DUE.</b> Subtract line 48 from line 40. Pay online at <a href="http://www.mass.gov/dor">www.mass.gov/dor</a> , or use Form PV	▶ 52	.00
	<b>Pay in full.</b> Write <b>Social Security number(s)</b> on lower left corner of check and make payable to <b>Commonwealth of Massachusetts.</b>		
	Mail to: <b>Massachusetts DOR, PO Box 7003, Boston, MA 02204.</b>		
	Add to total in line 52, if applicable:		
	Interest ▶ .00	Penalty ▶ .00	M-2210 amount ▶ .00
			▶ Exception. Enclose Form M-2210



FIRST NAME

LAST NAME

SOCIAL SECURITY NUMBER

Robinson

400083000

## No Tax Status and Limited Income Credit

20

1	5.3% income from this return (from Form 1-NR/PY, line 12) .....	1	, 22,000.00
2	Adjustments to income (enter the total of Schedule Y, lines 1 through 10) .....	2	, .00
3	Adjusted 5.3% income from this return. Subtract line 2 from line 1. Not less than "0" .....	3	, 22,000.00
4	Interest exemption used (from Form 1-NR/PY, enter the smaller of line 7a or line 7b) .....	4	.00
5	Adjusted gross interest, dividends and certain capital gains (from Schedule B, line 35). If there is no entry in Schedule B, line 35, or if not filing Schedule B, enter the amount from Form 1-NR/PY, line 24. Not less than "0" .....	5	, .00
6	Long-term capital gain income. From Schedule D, line 18. Not less than "0" .....	6	, .00
7	Additional income/loss while a nonresident/part-year resident. See instructions. .... ▶ 7		, 2,000.00
8	Total income. Combine lines 3 through 7. Not less than "0" .....	8	, 24,000.00
9	Additional adjustments to income while a nonresident/part-year resident. See instructions .... ▶ 9		, 2,000.00
10	Massachusetts Adjusted Gross Income (AGI). Subtract line 9 from line 8. Not less than "0" .....	10	, 22,000.00
<p><b>If you are single and the total in line 10 is \$8,000 or less, you qualify for No Tax Status. Fill in the oval in line 30, enter "0" in line 31 and continue completing Form 1-NR/PY. If you are single but do not qualify for No Tax Status and your total in line 10 is \$14,000 or less, go to line 13 to see if you qualify for the Limited Income Credit.</b></p>			
11	If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$16,400 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$14,200 to that amount. If line 10 is less than or equal to line 11, you qualify for No Tax Status. See the instructions for Form 1-NR/PY, line 30. ....	11	, 16,400.00
12	If you do not qualify for No Tax Status and you are married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$28,700 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$24,850 to that amount. Enter the result here. If line 10 is less than or equal to line 12, you may qualify for the Limited Income Credit. Go to line 13. ....	12	, 28,700.00
13	No Tax Status threshold. Enter \$8,000 if single. If married filing a joint return or head of household, enter the amount from line 11 .....	13	, 16,400.00
14	Income for Limited Income Credit. Subtract line 13 from line 10 .....	14	, 5,600.00
15	Tax before adjustments (from Form 1-NR/PY, line 31) .....	15	, 766.00
16	Tax for Limited Income Credit. Multiply line 14 by 10% (.10) .....	16	, 560.00
17	Limited Income Credit. Subtract line 16 from line 15 and enter the result here and in line 32 of Form 1-NR/PY. If line 15 is smaller than line 16, you are not eligible for this credit. ....	17	, 206.00

2008 Schedule INC XXXXXXXXXXXXXXX

AREA RESERVED  
FOR 2-D BARCODE

ROBBIE

ROBINSON

400083000

## Form W-2 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD
99 9999988	650	14500	133	
99 9999977	350	7500		65

TOTALS	1000	22000	133	67
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## Form 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE INCOME
12-3456789012	100.00	100.00
9876543210	200.00	200.00
1122334455	300.00	300.00
6677889900	400.00	400.00
5566778899	500.00	500.00
4455667788	600.00	600.00
3344556677	700.00	700.00
2233445566	800.00	800.00
1122334455	900.00	900.00
0011223344	1000.00	1000.00

TOTALS

[illegible][illegible]